

SENATE RECORD VOTE ANALYSIS

106th Congress
1st Session

Vote No. 246

July 30, 1999, 1:54 p.m.
Page S-9904 Temp. Record

TAXPAYER REFUND ACT/Poultry Waste Tax Credit

SUBJECT: Taxpayer Refund Act of 1999 . . . S. 1429. Ashcroft amendment No. 1456.

ACTION: AMENDMENT REJECTED, 23-77

SYNOPSIS: As reported, S. 1429, the Taxpayer Refund Act of 1999, will give back to the American people \$792 billion of the \$3.3 trillion in surplus taxes that the Congressional Budget Office (CBO) has projected that the Federal Government will collect over the next 10 years. The projection is based on assumptions of 2.4-percent average annual growth in the economy, no growth in discretionary spending after 2002, and entitlement spending growth as required under current law. Approximately \$1.9 trillion of the surpluses will be Social Security surpluses (Republicans have been attempting to defeat a Democratic filibuster of a proposal to protect those surpluses from being spent; see vote Nos. 90, 96, 166, 170, 193, and 211). After protecting the Social Security surpluses and providing tax relief of \$792 billion, \$505 billion will remain for additional spending or debt reduction. The average growth rate over the past 50 years has been 3.4 percent. The current growth rate is around 4 percent. If the 3.4-percent average rate is maintained for the next 10 years, then (using the CBO rule-of-thumb chart from Appendix C of the January 1999 Economic and Budget Outlook) the surplus will be roughly \$4.9 trillion, not \$3.3 trillion. Key tax relief provisions include that the bottom tax rate will be lowered to 14 percent and expanded (providing \$297.5 billion in tax relief over 10 years) and the tax burden on families will be cut (providing \$221.7 billion in tax relief). Tax relief will also be given to encourage saving for retirement, to make education and health care more affordable, to lower death taxes, and to lower taxes on small businesses.

The Ashcroft amendment would strike the bill's tax credit for companies that use chicken waste (manure) to make electricity.

Those favoring the amendment contended:

Members have their theories to justify the proposed new tax break for using chicken manure to make electricity. Those theories are fine and may make perfect sense, but they are not the reason why this tax break was proposed. It seems that there is one company

(See other side)

YEAS (23)		NAYS (77)				NOT VOTING (0)	
Republicans (19 or 35%)	Democrats (4 or 9%)	Republicans (36 or 65%)		Democrats (41 or 91%)		Republicans (0)	Democrats (0)
Abraham	Durbin	Bennett	Jeffords	Akaka	Kennedy		
Allard	Johnson	Bunning	Lott	Baucus	Kerrey		
Ashcroft	Kohl	Campbell	Lugar	Bayh	Kerry		
Bond	Wyden	Chafee	Mack	Biden	Landrieu		
Brownback		Cochran	McConnell	Bingaman	Lautenberg		
Burns		Collins	Murkowski	Boxer	Leahy		
Craig		Coverdell	Roth	Breaux	Levin		
Crapo		DeWine	Santorum	Bryan	Lieberman		
Enzi		Domenici	Sessions	Byrd	Lincoln		
Fitzgerald		Frist	Shelby	Cleland	Mikulski		
Gorton		Gramm	Smith, Gordon	Conrad	Moynihan		
Gregg		Grams	Snowe	Daschle	Murray		
Inhofe		Grassley	Specter	Dodd	Reed		
Kyl		Hagel	Stevens	Dorgan	Reid		
McCain		Hatch	Thompson	Edwards	Robb		
Nickles		Helms	Thurmond	Feingold	Rockefeller		
Roberts		Hutchinson	Voinovich	Feinstein	Sarbanes		
Smith, Bob (I)		Hutchison	Warner	Graham	Schumer		
Thomas				Harkin	Torricelli		
				Hollings	Wellstone		
				Inouye			

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

in Britain that has said that it is willing to make a power plant in the United States that will burn chicken manure for fuel, but it will only build that plant if it is given a special tax break by Congress. In Britain, that company gets special subsidies, and in the United States it thinks it should get special handouts from the taxpayers as well. We disagree. We have companies in the United States that process chicken manure, turning it into such products as pollution-free fertilizer, and they do it without special handouts from the Federal Government. We oppose giving this special chicken manure tax break to a British company. We therefore strongly support the Ashcroft amendment to strike it from the bill.

Those opposing the amendment contended:

The poultry provision in this bill will meet three important criteria. First, it will facilitate the development and use of an alternative fuel to generate electricity in an environmentally friendly manner. Second, it will address the need to safely and effectively dispose of chicken waste. Third, it will help our poultry farmers while encouraging technological advances. For these reasons, we urge our colleagues to oppose the Ashcroft amendment.